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From:

Sent: Friday, March 20, 2009 2:15:49 PM

To:

Cc:

Subject: RE: follow-up

Hi This is the material that I was referencing to. The legislative history of the 1986 Act and the 1981 Act (ERTA) along with the material that you attached supports the denial of component cost recovery of buildings assuming the components are not leasehold improvements.